DEWAN'S REPLY : With regard to the first point that you raised, Mr. Farr, *viz.*, the preparation of a manual, I may inform you that the Income Tax Commissioner has already recommended the preparation of the manual. The matter is under the consideration of the Government and they are taking their Law Officer's opinion.

With regard to the second point, that the order of assessment should accompany the demand notice, I understand from the Income Tax Commissioner that there may be some difficulty in doing it. But he has promised to consider the matter and to suggest such remedies as may reasonably be expected from Government.

MEMBER : Thank you very much, Sir.

12. The arrack shop at Fairfield.

MR. A. R. ST. GEORGE (*Central Travancore Planters' Association*) said that the arrack shop at Fairfield was situated in the midst of many estates and in front of the local Post Office. The existence of the shop was rapidly demoralising the labourers of those estates, as the labourers had no self-control to resist the temptation to drink. Before opening the shop, the Tahsildar consulted the Superintendents of the Bonami, Fairfield and Twyford estates. All of them objected to the opening of the shop and said that the requirements of the coolies as regards arrack could be met by the shop at Arudai, 6 miles away from Fairfield. But no notice was taken of that objection. The license for the shop would expire by the close of the year 1105 and the member requested that the license might not be renewed. His association did not want another site to be chosen but had, however, no objection to the shop being removed to Peruvantanam where it was before.

DEWAN'S REPLY : Mr. St. George, in regard to the first point that you have raised, I have no difficulty in giving you an assurance, *viz.*, that, at the reauction of the shop, it will not be allowed to be located at the present site. Government have decided to shift the shop from the present site, especially because it is by the side of the Post Office and on a much frequented road.

In regard to the second point that you raised, I do not think it is possible for me now to say that no country arrack shop would be located anywhere in the whole district. But any site that will be selected will be selected with your approval.

13. Hardships resulting from the high duty on copra and a plea for their mitigation.

MR. C. JOHN ABRAHAM (*Trading Classes, Kottayam*) urged the need for reducing the duty on copra so that the export of that commodity might increase. The enhancement of the duty might have been made probably with a view to protect the oil-mill industry of the State and to enable the mill-owners to purchase the required quantity of raw material. But it was the duty of the Government to look to the welfare of the ryots also. The enhancement of the duty had brought about a fall in the price of cocoanuts and adversely affected the economic condition of the ryots. The member also urged the need for equalising, as far as possible, the tariff and market

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